

UNITED STATES OF AMERICA : **CRIMINAL NO.**

v. : **DATE FILED:** _____

WEN Q. LIANG : **VIOLATIONS: 26 U.S.C. § 7206(1)**
(Filing False Returns - 3 counts)

INTRODUCTION

1. Defendant WEN Q. LIANG was the sole owner and president of Q & T Fashion, Inc., an apparel assembly business that was located in Philadelphia, Pennsylvania.
2. Q & T Fashion, Inc., was incorporated under the laws of the Commonwealth of Pennsylvania on or about March 8, 1994.
3. Defendant WEN Q. LIANG became the sole owner and president of Q & T Fashion, Inc., in 1996.

COUNT ONE

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1, 2 and 3 of the Introduction are realleged here.
2. On or about March 15, 1999, in the Eastern District of Pennsylvania,
defendant

WEN Q. LIANG,

a resident of Bensalem, Pennsylvania, did willfully make and subscribe a U.S. Corporation Short-Form Income Tax Return, Form 1120-A, for Q & T Fashion, Inc., for the calendar year 1998, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, Philadelphia Service Center, Philadelphia, Pennsylvania, which income tax return he did not believe to be true and correct as to every material matter in that the return reported gross receipts or sales in the amount of \$478,883 (Line 1a), and salaries and wages in the amount of \$175,784 (Line 13), when in fact, as defendant WEN Q. LIANG well knew, Q & T Fashion, Inc., had gross receipts or sales in addition to that stated, and salaries and wages in addition to that stated.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1, 2 and 3 of the Introduction are realleged here.
2. On or about March 14, 2000, in the Eastern District of Pennsylvania,

defendant

WEN Q. LIANG,

a resident of Bensalem, Pennsylvania, did willfully make and subscribe a U.S.

Corporation Income Tax Return, Form 1120, for Q & T Fashion, Inc., for the calendar year 1999, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, Philadelphia Service Center, Philadelphia, Pennsylvania, which income tax return he did not believe to be true and correct as to every material matter in that the return reported gross receipts or sales in the amount of \$52,240 (Line 1a), and salaries and wages in the amount of \$21,433 (Line 13), when in fact, as defendant WEN Q. LIANG well knew, Q & T Fashion, Inc., had gross receipts or sales in addition to that stated, and salaries and wages in addition to that stated.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1, 2 and 3 of the Introduction are realleged here.
2. On or about April 30, 1999, in the Eastern District of Pennsylvania,

defendant

WEN Q. LIANG,

a resident of Bensalem, Pennsylvania, did willfully make and subscribe an Employer's Quarterly Federal Tax Return, Form 941, for the first quarter of the year ending on March 31, 1999, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, Philadelphia Service Center, Philadelphia, Pennsylvania, which Employer's Quarterly tax return he did not believe to be true and correct as to every material matter in that for the first quarter of the year ending on March 31, 1999, the return reported total wages in the amount of \$21,433.45 (Line 2), when in fact, as defendant WEN Q. LIANG well knew, Q & T

Fashion, Inc., had total wages in addition to that stated.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL:

FOREPERSON

PATRICK L. MEEHAN
United States Attorney